

NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are established to account for all resources received and used for the acquisition or development of major capital improvements (other than those financed by proprietary funds and trust funds).

Storm Sewer Construction Fund - To account for the cost of improving and extending storm sewers. Financing is provided through property tax revenue.

Vehicle Tax Fund - To account for monies derived from the payment of wheel tax which is to be used for street improvements in the City.

1991 G. O. Various Purpose Bonds Fund - To account for the cost of providing improvements to the City's existing library system, including the expansion and equipping of Gere Branch Library and to purchase and equip a new bookmobile; and providing improvements to the City's existing storm sewer and drainage system. Financing is provided by general obligation bonds.

Downtown Redevelopment Project Fund - To account for the cost of acquiring real property and development within the area included in the Lincoln Center Retail Revitalization/Redevelopment Project. Financing is provided by general obligation bonds.

Storm Sewer Bonds Fund - To account for the cost of reconstructing the Antelope Creek box culvert and providing other improvements and extensions to the City's storm water sewer and drainage system. Financing is to be provided by a combination of general obligation bond issue proceeds, tax increment financing and reimbursement funds from the Federal Emergency Management Agency.

1995 G.O. Various Purpose Bonds Fund - To account for the cost of constructing a new fire station; constructing a classroom addition to the existing fire training center; remodeling and expanding Fire Station #12; replacing three aerial fire trucks; acquiring a hazardous materials command vehicle; acquiring various fire equipment; and upgrading and enhancing the City's 800 Mhz trunked radio system. Financing is provided by general obligation bonds.

1999 G.O. Various Purpose Bonds Fund - To account for the cost of financing, acquiring, and improving interactive recreational facilities for children and families, referred to as the Children's Museum; financing the construction and equipping of two new park and recreational facilities; and financing construction and equipping of two public libraries and necessary site improvements.

2002 Antelope Valley Bonds - To account for the costs of funding portions of new stormwater, transportation, and community revitalization strategies incorporated into the Antelope Valley Project. Financing is provided by tax supported bonds.

Other Capital Projects Fund - To account for the cost of acquiring or improving various general fixed assets. Financing is provided from a variety of sources, such as General fund appropriations, revenue sharing, federal/state grants, bond proceeds, etc.

Special Assessment Fund - To account for the cost of capital improvements to be assessed against benefited properties. Resources are derived from fund transfers from the Special Revenue fund type and interest on investments.

CITY OF LINCOLN, NE
SUBCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
AUGUST 31, 2002

	Storm Sewer Construction	Vehicle Tax	1991 G.O. Various Purpose Bonds	Downtown Redevelopment Project
ASSETS				
Cash and Cash Equivalents	\$ 346,609	1,256,688	42,847	98,603
Investments	-	-	-	-
Accrued Interest Receivable	-	10,609	166	383
Due from Other Funds	-	-	-	-
Due from Other Governments	-	619,559	-	-
	<u>-</u>	<u>619,559</u>	<u>-</u>	<u>-</u>
Total Assets	<u>346,609</u>	<u>1,886,856</u>	<u>43,013</u>	<u>98,986</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	5,345	-	-	-
Contracts Payable	60,962	-	-	-
Retainages Payable	-	-	-	-
Total Liabilities	<u>66,307</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Reserved for Encumbrances	155,660	-	-	-
Unreserved, Undesignated	124,642	1,886,856	43,013	98,986
Total Fund Balances	<u>280,302</u>	<u>1,886,856</u>	<u>43,013</u>	<u>98,986</u>
Total Liabilities and Fund Balances	<u>\$ 346,609</u>	<u>1,886,856</u>	<u>43,013</u>	<u>98,986</u>

See accompanying Independent Auditors' Report

Storm Sewer Bonds	1995 G.O. Various Purpose Bonds	1999 G.O. Various Purpose Bonds	2002 Antelope Valley Bonds	Other Capital Projects	Special Assessment	Total
469,398	8,690	1,829,691	1,993,725	3,733,791	-	9,780,042
6,745,204	-	877,361	8,000,000	-	-	15,622,565
28,725	33	23,521	46,345	16,980	-	126,762
-	-	-	500,000	-	2,530	502,530
-	-	-	-	-	-	619,559
<u>7,243,327</u>	<u>8,723</u>	<u>2,730,573</u>	<u>10,540,070</u>	<u>3,750,771</u>	<u>2,530</u>	<u>26,651,458</u>
-	-	-	-	138,053	86	143,484
11,368	-	10,476	-	84,038	1,854	168,698
-	-	-	-	-	590	590
<u>11,368</u>	<u>-</u>	<u>10,476</u>	<u>-</u>	<u>222,091</u>	<u>2,530</u>	<u>312,772</u>
125,751	7,416	48,109	-	681,016	-	1,017,952
7,106,208	1,307	2,671,988	10,540,070	2,847,664	-	25,320,734
<u>7,231,959</u>	<u>8,723</u>	<u>2,720,097</u>	<u>10,540,070</u>	<u>3,528,680</u>	<u>-</u>	<u>26,338,686</u>
<u>7,243,327</u>	<u>8,723</u>	<u>2,730,573</u>	<u>10,540,070</u>	<u>3,750,771</u>	<u>2,530</u>	<u>26,651,458</u>

CITY OF LINCOLN, NE
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED AUGUST 31, 2002

	Storm Sewer Construction	Vehicle Tax	1991 G.O. Various Purpose Bonds	Downtown Redevelopment Project
Revenues:				
Wheel Tax	\$ -	6,763,917	-	-
Intergovernmental	-	-	-	-
Investment Earnings	-	90,474	921	2,117
Donations	-	-	-	-
Sale of Assets	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>6,854,391</u>	<u>921</u>	<u>2,117</u>
Expenditures -- Capital Outlay:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Streets and Highways	191,948	-	-	-
Culture and Recreation	-	-	-	-
Economic Opportunity	-	-	-	-
Total Expenditures	<u>191,948</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(191,948)</u>	<u>6,854,391</u>	<u>921</u>	<u>2,117</u>
Other Financing Sources (Uses):				
Transfers In	400,000	-	-	-
Transfers Out	-	(10,114,321)	-	-
Bonds Issued	-	-	-	-
Premiums / (Discounts) on Bonds Issued	-	-	-	-
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>(10,114,321)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	208,052	(3,259,930)	921	2,117
Fund Balances Beginning of Year	<u>72,250</u>	<u>5,146,786</u>	<u>42,092</u>	<u>96,869</u>
Fund Balances End of Year	<u>\$ 280,302</u>	<u>1,886,856</u>	<u>43,013</u>	<u>98,986</u>

See accompanying Independent Auditors' Report

Storm Sewer Bonds	1995 G.O. Various Purpose Bonds	1999 G.O. Various Purpose Bonds	2002 Antelope Valley Bonds	Other Capital Projects	Special Assessment	Total
-	-	-	-	-	-	6,763,917
66,718	-	-	-	200,415	-	267,133
77,842	802	153,607	96,771	264,803	-	687,337
-	-	169,842	-	238,604	-	408,446
-	-	-	-	11,557	-	11,557
-	-	56,970	-	39,990	-	96,960
144,560	802	380,419	96,771	755,369	-	8,235,350
-	-	-	-	22,803	-	22,803
-	86,056	-	-	210,052	-	296,108
353,207	-	-	157,994	15,495	295,903	1,014,547
-	-	5,971,891	-	4,909,872	-	10,881,763
-	-	-	-	558,887	-	558,887
353,207	86,056	5,971,891	157,994	5,717,109	295,903	12,774,108
(208,647)	(85,254)	(5,591,472)	(61,223)	(4,961,740)	(295,903)	(4,538,758)
-	-	-	500,000	3,323,553	295,903	4,519,456
(740,000)	-	(1,800,000)	-	(8,225)	-	(12,662,546)
7,500,000	-	-	9,957,634	-	-	17,457,634
(3,066)	-	-	143,659	-	-	140,593
6,756,934	-	(1,800,000)	10,601,293	3,315,328	295,903	9,455,137
6,548,287	(85,254)	(7,391,472)	10,540,070	(1,646,412)	-	4,916,379
683,672	93,977	10,111,569	-	5,175,092	-	21,422,307
7,231,959	8,723	2,720,097	10,540,070	3,528,680	-	26,338,686

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